

State	Type of Tax	Effect of EGTRA on Pick-up Tax and Size of Gross Estate	Pending Legislation as of June 3, 2003
Alabama	Pick-up Only	Tax tied to federal state death tax credit. AL ST § 40-15-2.	Nothing pending regarding pick-up tax.
Alaska	Pick-up Only	Tax tied to federal state death tax credit. AK ST § 43.31.011.	Nothing pending regarding pick-up tax.
Arizona	Pick-up Only	Tax tied to federal state death tax credit. AZ ST §§ 42-4051; 42-4001(2), (12).	Nothing pending regarding pick-up tax.
Arkansas	Pick-up Only	Tax tied to federal state death tax credit. AR ST §§ 26-59-103; 26-59-106; 26-59-109, as amended March, 2003.	Nothing pending regarding pick-up tax.
California	Pick-up Only	Tax tied to federal state death tax credit. CA REV & TAX §§ 13302; 13411.	Bill pending to repeal pick-up tax effective immediately.
Colorado	Pick-up Only	Tax tied to federal state death tax credit. CO ST §§ 39-23.5-103; 39-23.5-102.	Nothing pending regarding pick-up tax.
Connecticut	Pick-up Plus Inheritance ¹	Pick-up tax tied to federal state death tax credit. CT ST § 12-391.	Bill pending to freeze pick-up tax at federal state death tax credit in effect on January 1, 2001; pick-up tax imposed on estates exceeding applicable exclusion amount in effect on January 1, 2001 (not clear whether or not scheduled increases under pre-EGTRA law are included).
Delaware	Pick-up Only	Tax tied to federal state death tax credit. DE ST TI 30 §§ 1502; 1501.	Nothing pending regarding pick-up tax.
District of Columbia	Pick-up Only	Tax frozen at federal state death tax credit in effect on January 1, 2001. Tax imposed on estates exceeding applicable exclusion amount in effect on January 1, 2001, including scheduled increases under pre-EGTRA law, even if that amount is below the lowest EGTRA applicable exclusion amount. DC CODE §§ 47-3702; 47-3701, amended on July 23, 2002; approved by Mayor on October 3, 2002; effective March 25, 2003.	Not clear whether still subject to approval by Congress.
Florida	Pick-up Only	Tax tied to federal state death tax credit. FL ST § 198.02; FL CONST. Art. VII, Sec. 5.	Nothing pending regarding pick-up tax.
Georgia	Pick-up Only	Tax tied to federal state death tax credit. GA ST § 48-12-2.	Nothing pending regarding pick-up tax.

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Hawaii	Pick-up Only	Tax tied to federal state death tax credit. HI ST §§ 236D-3; 236D-2.	Bill pending regarding pick-up tax. According to BNA Daily Tax Report, sponsors view bill as decoupling pick-up tax from federal state death tax credit. However, bill's language is ambiguous; one interpretation appears to be that pick-up tax is frozen at 75% of pre-EGTRA federal state death tax credit.
Idaho	Pick-up Only	Tax tied to federal state death tax credit. ID ST §§ 14-403; 14-402; 63-3004 (as amended Mar. 2002).	Nothing pending regarding pick-up tax.
Illinois	Pick-up Only	Pick-up tax frozen at federal state death tax credit in effect on December 31, 2001 for decedents dying between January 1, 2003 and December 31, 2009. Tax imposed only on estates exceeding EGTRA applicable exclusion amount, except that for decedents dying in 2009, tax imposed on estates exceeding \$2 million (EGTRA applicable exclusion amount for 2009 is \$3.5 million). For decedents dying after December 31, 2009, tax tied to federal state death tax credit. 35 ILCS 405/2 (as amended by Bill No. 1725, passed 5/30/03; expected to be signed by Governor); 35 ILCS 405/3.	Nothing pending regarding pick-up tax.
Indiana	Pick-up Plus Inheritance	Pick-up tax tied to federal state death tax credit. IN ST §§ 6-4.1-11-2; 6-4.1-1-4.	Various bills pending to eliminate state's separate inheritance tax through repeal or phase out, and to clarify that pick-up tax is tied to federal state death tax.
Iowa	Pick-up Plus Inheritance	Pick-up tax tied to federal state death tax credit. IA ST §§ 422.3 (amended on April 4, 2002); 451.2; 451.13.	Nothing pending regarding pick-up tax.
Kansas	Pick-up Plus Inheritance	Pick-up tax frozen at federal state death tax credit in effect on December 31, 1997. Pick-up tax imposed on estates exceeding applicable exclusion amount in effect on December 31, 1997 (including scheduled increases under pre-EGTRA law), even if that amount is below EGTRA applicable exclusion amount. KS ST §§79-15,101(a); 79-15, 102; KS Dept. of Rev. Public Notice 02-01, dated June 6, 26, 2002. For decedents dying on or after June 6, 2002, inheritance tax on interests received by beneficiaries other than spouse and descendants has been reinstated. House Bill No. 2009 (2002 Session)	Nothing pending regarding pick-up tax.

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Kentucky	Pick-up Plus Inheritance	Pick-up tax tied to federal state death tax credit. KY ST § 140.130.	Nothing pending regarding pick-up tax.
Louisiana	Pick-up Plus Inheritance ²	Pick-up tax tied to federal state death tax credit. LA R.S. §§ 47:2431; 47:2432; 47:2434.	Nothing pending regarding pick-up tax.
Maine	Pick-up Only	For decedents dying after December 31, 2002 and before January 1, 2005, pick-up tax is frozen at pre-EGTRA federal state death tax credit, and imposed on estates exceeding applicable exclusion amount in effect on December 31, 2000 (including scheduled increases under pre-EGTRA law) (L.D. 1319; March 27, 2003).	Nothing pending regarding pick-up tax.
Maryland	Pick-up Plus Inheritance	Tax frozen at pre-EGTRA federal state death tax credit. Tax imposed only on estates exceeding EGTRA applicable exclusion amount. After complete repeal of federal estate tax, tax imposed only on estates exceeding applicable exclusion amount in effect immediately prior to repeal. MD TAX GENERAL §§ 7-304; 7-309, amended May 2002.	Nothing pending regarding pick-up tax.
Massachusetts	Pick-up Only	For decedents dying in 2002, pick-up tax is tied to federal state death tax credit. MA ST 65C §§ 2A. For decedents dying on or after January 1, 2003, pick-up tax is frozen at federal state death tax credit in effect on December 31, 2000. MA ST 65C §§ 2A(a), as amended July 2002. Tax imposed on estates exceeding applicable exclusion amount in effect on December 31, 2000 (including scheduled increases under pre-EGTRA law), even if that amount is below EGTRA applicable exclusion amount. Taxpayer Advisory Bulletin (Dec. 2002), published by Mass. Dept. of Rev.	Nothing pending regarding pick-up tax. Massachusetts Department of Revenue has issued directive, pursuant to which separate Massachusetts QTIP election can be made when applying states' new estate tax based upon pre-EGTRA federal state death tax credit.
Michigan	Pick-up Only	Tax tied to federal state death tax credit. MI ST §§ 205.232; 205.256.	Nothing pending regarding pick-up tax.

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Minnesota	Pick-up Only	Tax frozen at federal state death tax credit in effect on December 31, 2000, clarifying statute passed May 2002. Tax imposed on estates exceeding applicable exclusion amount in effect on December 31, 2000 (including scheduled increases under pre-EGTRA law), even if that amount is below EGTRA applicable exclusion amount. MN ST §§ 291.005; 291.03; 289A.10(1).	Bill pending to repeal pick-up tax effective for decedents dying after December 31, 2002. Bill pending to increase value of estate subject to pick-up tax to applicable exclusion amount under EGTRA.
Mississippi	Pick-up Only	Tax tied to federal state death tax credit. MS ST § 27-9-5.	Nothing pending regarding pick-up tax.
Missouri	Pick-up Only	Tax tied to federal state death tax credit. MO ST §§ 145.011; 145.091.	Nothing pending regarding pick-up tax.
Montana	Pick-up Only	Tax tied to federal state death tax credit. MT ST § 72-16-904; 72-16-905.	Nothing pending regarding pick-up tax.
Nebraska	Pick-up Plus Inheritance ³	Pick-up tax imposed only on estates exceeding \$1 million. Pick-up tax computed under tax rate tables, one to apply to deaths occurring between January 1, 2003 and July 1, 2003, and the other, to deaths occurring after July 1, 2003. Although tables bear some relationship to the federal state death tax credit table under pre-EGTRA Code Section 2011(b), there is no straight forward relationship between Nebraska pick-up tax and pre- or post-EGTRA federal state death tax credit. NE ST §§ 77-2101; 77-2101.01; 77-2101; 49-801.01, amended in 2002 and further amended May 30, 2003.	Nothing pending regarding pick-up tax.
Nevada	Pick-up Only	Tax tied to federal state death tax credit. NV ST §§ 375A.025; 375A.100.	Nothing pending regarding pick-up tax.
New Hampshire	Pick-up Plus Inheritance	Pick-up tax tied to federal state death tax credit. NH ST §§ 87:1; 87:7.	Nothing pending regarding pick-up tax.

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New Jersey	Pick-up Plus Inheritance	For decedents dying after December 31, 2001, pick-up tax frozen at federal state death tax credit in effect on December 31, 2001. Pick-up tax imposed on estates exceeding applicable exclusion amount in effect on December 31, 2001 (\$675,000), <u>not</u> including scheduled increases under pre-EGTRA law, even though that amount is below the lowest EGTRA applicable exclusion amount. The executor has the option of paying the above pick-up tax or a similar tax prescribed by the NJ Dir. of Div. of Taxn. NJ ST §§ 54:38-1, approved on July 1, 2002.	Bill pending to retitle pick-up tax to federal state death tax credit. Not clear whether bill pending to repeal state's separate inheritance tax is still pending.
New Mexico	Pick-up Only	Tax tied to federal state death tax credit. NM ST §§ 7-7-2; 7-7-3.	Nothing pending regarding pick-up tax.
New York	Pick-up Only	Tax frozen at federal state death tax credit in effect on July 22, 1998. In 2002 and 2003, tax imposed only on estates exceeding EGTRA applicable exclusion amount. Thereafter, tax imposed on estates exceeding \$1 million. NY TAX §§ 952; 951; Instructions for NY Estate Tax Return.	Nothing pending regarding pick-up tax.
North Carolina	Pick-up Only	Tax frozen at federal state death tax credit in effect on January 1, 2001. Tax imposed only on estates exceeding EGTRA applicable exclusion amount. Tax is eliminated altogether for decedents dying on or after January 1, 2004. NC ST §§ 105-32.2, amended in 2002; 105-32.1; 105-228.90, amended in 2002.	Nothing pending regarding pick-up tax.
North Dakota	Pick-up Only	Tax tied to federal state death tax credit. ND ST § 57-37.1-04.	Nothing pending regarding pick-up tax.
Ohio	Pick-up Plus Estate	Official position of the Ohio Department of Taxation is as follows: pick-up tax is frozen at federal state death tax credit in effect prior to EGTRA, and imposed on estates exceeding pre-EGTRA applicable exclusion amount, including scheduled increases, even if that amount is below EGTRA applicable exclusion amount. OH ST § 5731.18. <u>Note:</u> Because Ohio has free-standing estate tax, in 2003, EGTRA phase-out would have had effect only on estates exceeding \$3.1 million.	Current law is ambiguous and lends itself to various interpretations, including that pick-up tax is tied to federal state death tax credit.
Oklahoma	Pick-up Plus Estate	Pick-up tax tied to federal state death tax credit. OK ST T. 68 § 804.	Bill pending to eliminate state's separate estate tax. Nothing pending regarding pick-up tax.

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Oregon	Pick-up Only	Tax frozen at the federal state death tax credit in effect in April 1997. Tax imposed only on estates exceeding EGTRA applicable exclusion amount. OR ST § 118.010; Oregon Inheritance Tax Return; Inheritance Tax Advisory as of 11/4/02 from OR Dept. of Revenue.	Bill pending to eliminate pick-up tax for decedents dying on or after January 1, 2004.
Pennsylvania	Pick-up Plus Inheritance	Pick-up tax frozen at federal state death tax credit in effect on June 1, 2001 (EGTRA signed into law June 7, 2001). Pick-up tax imposed on estates exceeding applicable exclusion amount in effect on June 1, 2001, including scheduled increases under pre-EGTRA law, even if that amount is below the EGTRA applicable exclusion amount. PA ST 72 P.S. §§ 9102, amended June 2002.	Nothing pending regarding pick-up tax. Some commentators have questioned the constitutionality of the amended pick-up tax statute.
Rhode Island	Pick-up Only	Tax frozen at federal state death tax credit in effect on January 1, 2001. Tax imposed on estates exceeding applicable exclusion amount in effect on January 1, 2001 (\$675,000), without regard to scheduled increases under pre-EGTRA law, even though that amount is below lowest EGTRA applicable exclusion amount. According to local practitioner, tax authorities will allow separate QTIP election. RI ST § 44-22-1.1, amended in 2002.	Bill pending to tie pick-up tax to federal state death tax credit. Bill pending to repeal pick-up tax. Bill pending to increase value of estate subject to pick-up tax to applicable exclusion amount under EGTRA.
South Carolina	Pick-up Only	Tax tied to federal state death tax credit. SC ST §§ 12-16-510; 12-16-20 and 12-6-40, amended in 2002.	Nothing pending regarding pick-up tax.
South Dakota	Pick-up Only	Tax tied to federal state death tax credit. SD ST §§ 10-40A-3; 10-40A-1 (as amended Feb. 2002).	Nothing pending regarding pick-up tax.
Tennessee	Pick-up Plus Inheritance	Pick-up tax tied to federal state death tax credit. TN ST §§ 67-8-202; 67-8-203.	Nothing viable is pending regarding pick-up tax.
Texas	Pick-up Only	Tax tied to federal state death tax credit. TX TAX §§ 211.001; 211.003; 211.051.	Bill pending to repeal pick-up tax effective September 1, 2003. Bill pending to freeze pick-up tax at federal state death tax credit in effect on December 31, 2000, but to impose pick-up tax only if estate exceeds EGTRA applicable exclusion amount.
Utah	Pick-up Only	Tax tied to federal state death tax credit. UT ST § 59-11-102; 59-11-103.	Nothing pending regarding pick-up tax.

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Vermont	Pick-up Only	Tax frozen at federal state death tax credit in effect on January 1, 2001. Tax imposed only on estates exceeding EGTRA applicable exclusion amount. VT ST T. 32 §§ 7402(8), 7442a, 7475, amended on June 21, 2002.	Nothing pending regarding pick-up tax.
Virginia	Pick-up Only	Tax frozen at federal state death tax credit in effect on January 1, 1978. Tax imposed only on estates exceeding EGTRA applicable exclusion amount. VA ST §§ 58.1-901; 58.1-902.	March 2003, governor vetoed two identical bills to tie pick-up tax to federal state death tax credit. General Assembly sustained governor's veto on April 2, 2003. Bill pending to exempt from pick-up tax after December 31, 2003 estates the majority of the assets of which are farm land, stock of closely-held business, or combination of both.
Washington	Pick-up Only	Tax frozen at federal state death tax credit in effect on January 1, 2001. Tax imposed on estates exceeding applicable exclusion amount in effect on January 1, 2001 (including scheduled increases under pre-EGTRA law), even if that amount is below EGTRA applicable exclusion amount. WA ST §§ 83.100.020; 83.100.030, amended in 2001.	Bills pending to tie pick-up tax to federal state death tax credit.
West Virginia	Pick-up Only	Tax tied to federal state death tax credit. WV ST § 11-11-3.	Nothing pending regarding pick-up tax.
Wisconsin	Pick-up Only	For deaths occurring after September 30, 2002 and before January 1, 2008, tax is frozen at federal state death tax credit in effect on December 31, 2000. Thereafter, tax is tied to federal state death tax credit. For deaths occurring after September 30, 2002 and before January 1, 2008, pick-up tax imposed on estates exceeding applicable exclusion amount in effect on December 31, 2000 (\$675,000), <u>not</u> including scheduled increases under pre-EGTRA law, even though that amount is below the lowest EGTRA applicable exclusion amount. Thereafter, tax imposed only on estates exceeding EGTRA applicable exclusion amount. WI ST §§ 72.01; 72.02, amended in 2001; WI Dept. of Revenue website.	Nothing pending regarding pick-up tax.
Wyoming	Pick-up Only	Tax tied to federal state death tax credit. WY ST §§ 39-19-103; 39-19-104.	Nothing pending regarding pick-up tax.